The study was aimed to investigate the special educators' opinion related to assessment accommodation for students with disabilities. 199 special educators, including teachers, administrators, and advocators, completed the questionnaires. Study results showed that (1)People working in special education, except administrators, thought that the policy was unvalued and the related regulations were insufficient. Most of the respondents agreed the necessity of developing assessment accommodation policy. (2)Most educators regarded "response", "presentation", "presentation", "setting", and "timing" as available types of accommodations. (3)Most educators thought that accommodations should be attached to the students' IEP as well provided during learning activities. (4)Three-fourths of the educators thought the scores from any testing with accommodations should be annotated. (5)Most educators, especially advocators, especially advocators, thought the competency of assessment accommodation for special educators was unqualified. Assessment accommodation related courses should be included in the professional training programs and in-service programs. (6)One of the major barriers to provide assessment accommodation is lacking of public awareness.